IN THE SPECIFICATION

Please replace the abstract at page 127 with the following rewritten paragraph:

An The present invention relates to an information processing apparatus is configured adapted to execute a sequence of processing operations for recording video data recorded to a first recording medium in a first format to a second recording medium in a second format, without user's manual intervention. Any one of three settings is provided in accordance with total time Tx of data to be written to a DVD: a first setting in which a maximum value of image bit rate (first value B1) and a maximum value of audio bit rate (second value B2) are used; a second setting in which a first value of image bit rate and a third value B3 of audio bit rate are used; and a third setting in which a fourth value of image bit rate determined on the basis of a line 152 and the third value B3 of audio bit rate are used. The information processing apparatus may be an apparatus present invention is applicable to information processing apparatuses for recording the data recorded to a digital cassette video tape to a DVD.